

In re Big Lots, Inc., et al., Case No. 24-11967

Exhibit C

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
Hourly Services					
<i>Tax Compliance Services</i>					
11/1/2024	Brian Trueman	Director	1124F0176: Review of 163j for state returns	1.50	
11/1/2024	Nicole Berkow	Senior Manager	1124F0177: Review of Federal return to provision analysis for 2023 tax return	4.00	
11/1/2024	Anna Belluardo	Manager	1124F0178: Preparing state specific binders and syncing/consolidating return data	2.00	
11/1/2024	Stella Huang	Senior Associate	1124F0179: Check apportionment in OIT for other unitary binders	1.00	
11/1/2024	Tommy McAvoy	Associate	1124F0180: Preparing 2023 Delaware Big lots Inc and Big lots Stores return	2.50	
11/1/2024	Tommy McAvoy	Associate	1124F0181: Update 2023 state compliance workpapers	0.50	
11/2/2024	Mouad Kharbach	Specialist	1124F0182: Big Lots state return processing	4.00	
11/3/2024	Emily Nguyen	Specialist	1124F0183: Preparing BLS ME Unitary Tax Return	2.00	
11/4/2024	Brian Trueman	Director	1124F0184: Discuss workpapers and timing with A. Belluardo (PwC) (0.5); review the open information for 11/15 state and city filings (0.5)	1.00	
11/4/2024	Nicole Berkow	Senior Manager	1124F0185: Review of Federal return to provision analysis for 2023 tax return	1.00	
11/4/2024	Nicole Berkow	Senior Manager	1124F0186: Review of Sale-Leaseback workpapers for 2023 tax return	2.00	
11/4/2024	Anna Belluardo	Manager	1124F0187: Discuss workpapers and timing with B. Trueman (PwC)	0.50	
11/4/2024	Anna Belluardo	Manager	1124F0188: Reconciling apportionment data in OIT in response to team member questions	4.00	
11/4/2024	Anna Belluardo	Manager	1124F0189: Review of Delaware returns and supporting workpapers and OIT data.	2.50	
11/4/2024	Anna Belluardo	Manager	1124F0190: Update city return template and 163j modification workpaper.	1.00	
11/4/2024	Stella Huang	Senior Associate	1124F0191: Update sales and property factors in unitary apportionment file, review Big Lots Stores DE return, workpapers touch base	3.50	
11/4/2024	Tommy McAvoy	Associate	1124F0192: Clearing diagnostics for return acceptance	0.50	
11/4/2024	Tommy McAvoy	Associate	1124F0193: Preparing Delaware state compliance returns, and clearing review comments	2.00	
11/4/2024	Bryanna Fountain	Specialist	1124F0194: Preparing 2023 BLI and Subs CO Unitary Tax Return	1.50	
11/4/2024	Emily Nguyen	Specialist	1124F0195: Preparing BLI MO Unitary Tax Return	4.00	
11/4/2024	Emily Nguyen	Specialist	1124F0196: Preparing BLS ME Unitary Tax Return	4.00	
11/5/2024	Brian Trueman	Director	1124F0197: Review of 11/15 state returns (Delaware filings).	1.00	
11/5/2024	Nicole Berkow	Senior Manager	1124F0198: Review of UNICAP and 163(j) for 2023 tax return	2.00	
11/5/2024	Anna Belluardo	Manager	1124F0199: Apportionment tie out in the system.	1.50	
11/5/2024	Anna Belluardo	Manager	1124F0200: Call to discuss the preparation of All combined workpaper with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC)	0.50	
11/5/2024	Anna Belluardo	Manager	1124F0201: Delaware review and updates.	1.50	
11/5/2024	Anna Belluardo	Manager	1124F0202: Georgia calculation workpaper.	1.00	
11/5/2024	Anna Belluardo	Manager	1124F0203: Meeting with Big Lots to discuss updates on state and city returns due 11/15 with T. Weber, S. Schoch, A. Ohl (Big Lots) and A. Belluardo (PwC), S. Huang (PwC)	0.50	
11/5/2024	Matt Koebberman	Senior Associate	1124F0204: Reviewing Maine and Missouri returns for Big Lots and Subs Inc	4.00	
11/5/2024	Stella Huang	Senior Associate	1124F0205: Call to discuss the preparation of All combined workpaper with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC)	0.50	
11/5/2024	Stella Huang	Senior Associate	1124F0206: Meeting with Big Lots to discuss updates on state and city returns due 11/15 with T. Weber, S. Schoch, A. Ohl (Big Lots) and A. Belluardo (PwC), S. Huang (PwC)	0.50	
11/5/2024	Stella Huang	Senior Associate	1124F0207: Prepare combined workpaper	4.00	
11/5/2024	Stella Huang	Senior Associate	1124F0208: Updates to combined workpaper	3.00	
11/5/2024	Tommy McAvoy	Associate	1124F0209: Call to discuss the preparation of All combined workpaper with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC)	0.50	

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Date	Name	Position	Description	Hours	Total Compensation
11/5/2024	Tommy McAvoy	Associate	1124F0210: Prepare for call to discuss workpaper prep	0.50	
11/5/2024	Tommy McAvoy	Associate	1124F0211: Preparing Big Lots all combined workpaper	3.00	
11/5/2024	Tommy McAvoy	Associate	1124F0212: Updating Delaware 2023 compliance returns based on review comments	3.00	
11/5/2024	Bryanna Fountain	Specialist	1124F0213: Preparing 2023 BLI and Subs CO Unitary Tax Return	4.00	
11/5/2024	Bryanna Fountain	Specialist	1124F0214: Preparing 2023 BLI and Subs NM Unitary Tax Return	4.00	
11/5/2024	Emily Nguyen	Specialist	1124F0215: Preparing BLI and Subs MS Combined Tax Return	4.00	
11/5/2024	Emily Nguyen	Specialist	1124F0216: Preparing BLI MO Unitary Tax Return	2.00	
11/6/2024	Brian Trueman	Director	1124F0217: NYS discussion with auditor on previous refund claims, update on processing.	0.50	
11/6/2024	Nicole Berkow	Senior Manager	1124F0218: Review of Sale-Leaseback workpapers for 2023 tax return	3.50	
11/6/2024	Anna Belluardo	Manager	1124F0219: Call to discuss compliance engagement and tasks with A. Belluardo (PwC), R. Jonard (PwC)	0.50	
11/6/2024	Anna Belluardo	Manager	1124F0220: Reviewing consolidated workpapers.	3.00	
11/6/2024	Anna Belluardo	Manager	1124F0221: Update city return template with apportionment data and reviewing mods.	3.00	
11/6/2024	Matt Koebbeman	Senior Associate	1124F0222: Reviewing Colorado and Mississippi returns for Big Lots and Subs Inc	3.00	
11/6/2024	Rhys Jonard	Senior Associate	1124F0223: Call to discuss compliance engagement and tasks with A. Belluardo (PwC), R. Jonard (PwC)	0.50	
11/6/2024	Stella Huang	Senior Associate	1124F0224: Finish combined workpaper	1.50	
11/6/2024	Stella Huang	Senior Associate	1124F0225: Update workpaper for OR-CAT, look into resolving NC diagnostic, re-consolidate unitary binders for federal changes	2.50	
11/6/2024	Matthew Messer	Associate	1124F0226: Updating paid preparer/ERO information for all entities	1.50	
11/6/2024	Tommy McAvoy	Associate	1124F0227: Prepare for call to discuss weekly updates	0.50	
11/6/2024	Tommy McAvoy	Associate	1124F0228: Preparing New York 2nd extension	1.00	
11/6/2024	Tommy McAvoy	Associate	1124F0229: Preparing North Carolina Big Lots stores/Inc	2.50	
11/6/2024	Emily Nguyen	Specialist	1124F0230: Preparing BLI and Subs MS Combined Tax Return	2.00	
11/6/2024	Emily Nguyen	Specialist	1124F0231: Preparing BLS and Subs RI Combined Tax Return	4.00	
11/6/2024	Emily Nguyen	Specialist	1124F0232: Review and update BLI MO Unitary Tax Return	0.50	
11/6/2024	Emily Nguyen	Specialist	1124F0233: Review and update BLS ME Unitary Tax Return	0.50	
11/7/2024	Lesa Shoemaker	Partner	1124F0234: Prepare for Big Lots discussion of overpayment and state tax returns due 11/15	0.50	
11/7/2024	Brian Trueman	Director	1124F0235: Review KY local returns, discuss items around Sale leaseback and whether to have overpayments transferred or refunded.	1.50	
11/7/2024	Anna Belluardo	Manager	1124F0236: Call to discuss preparing KY city returns with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), M. Studer (PwC)	0.50	
11/7/2024	Anna Belluardo	Manager	1124F0237: Review of unitary returns - ID, NY Ext, CO, ME.	4.00	
11/7/2024	Anna Belluardo	Manager	1124F0238: Review of unitary returns, NC, and city apportionment.	4.00	
11/7/2024	Matt Koebbeman	Senior Associate	1124F0239: Preparing state and local income tax returns	4.00	
11/7/2024	Stella Huang	Senior Associate	1124F0240: Call to discuss preparing KY city returns with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), M. Studer (PwC)	0.50	
11/7/2024	Stella Huang	Senior Associate	1124F0241: Review city returns update for director comments	4.00	
11/7/2024	Stella Huang	Senior Associate	1124F0242: Update city returns	0.50	
11/7/2024	Madeline Studer	Associate	1124F0243: Call to discuss preparing KY city returns with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), M. Studer (PwC)	0.50	
11/7/2024	Tommy McAvoy	Associate	1124F0244: Call to discuss preparing KY city returns with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), M. Studer (PwC)	0.50	
11/7/2024	Tommy McAvoy	Associate	1124F0245: Calling OIT customer service for diagnostic issue on North Carolina	0.50	
11/7/2024	Tommy McAvoy	Associate	1124F0246: Prepare for meeting to discuss city return preparation	0.50	

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11/7/2024	Tommy McAvoy	Associate	1124F0247: Preparing North Carolina Big Lots stores/Inc returns	1.50	
11/7/2024	Tommy McAvoy	Associate	1124F0248: Preparing OR and MO returns	3.50	
11/7/2024	Emily Nguyen	Specialist	1124F0249: Preparing BLI and Subs OR-CAT Combined Tax Return	4.00	
11/7/2024	Emily Nguyen	Specialist	1124F0250: Qualifying BLI and Subs MS Combined Tax Return, working through diagnostics, with OIT support	2.00	
11/7/2024	Emily Nguyen	Specialist	1124F0251: Qualifying BLS and Subs RI Combined Tax Return, working through diagnostics with OIT support	2.00	
11/7/2024	Mouad Kharbach	Specialist	1124F0252: Preparing 2023 BLI and Subs ID Unitary Tax Return	4.00	
11/7/2024	Mouad Kharbach	Specialist	1124F0253: Preparing 2023 BLI and Subs UT Unitary Tax Return	4.00	
11/7/2024	Mouad Kharbach	Specialist	1124F0254: Preparing 2023 BLI and Subs UT Unitary Tax Return	2.00	
11/8/2024	Craig Keller	Partner	1124F0255: Review of federal tax return	2.00	
11/8/2024	Brian Trueman	Director	1124F0256: Review of KY local returns	0.50	
11/8/2024	Anna Belluardo	Manager	1124F0257: City return review, unitary review and apportionment corrections.	2.00	
11/8/2024	Anna Belluardo	Manager	1124F0258: Colorado and Missouri return review	2.00	
11/8/2024	Anna Belluardo	Manager	1124F0259: Unitary return workpaper review.	2.50	
11/8/2024	Matt Koebbeman	Senior Associate	1124F0260: Big Lots, Inc. and subsidiary state review ID and NM	3.00	
11/8/2024	Stella Huang	Senior Associate	1124F0261: Review Big Lots Stores KY city returns	4.00	
11/8/2024	Stella Huang	Senior Associate	1124F0262: Second review of KY city returns after updates	2.00	
11/8/2024	Madeline Studer	Associate	1124F0263: Preparing KY City Returns	4.00	
11/8/2024	Madeline Studer	Associate	1124F0264: Update returns based off reviewer returns	1.00	
11/8/2024	Tommy McAvoy	Associate	1124F0265: Preparing and Review and update KY city returns	2.50	
11/8/2024	Tommy McAvoy	Associate	1124F0266: Preparing KY city returns	4.00	
11/8/2024	Tommy McAvoy	Associate	1124F0267: Review and update NC separate returns	1.50	
11/8/2024	Alexander Loeb	Specialist	1124F0268: Onboarding to review Big Lots state tax returns	1.00	
11/9/2024	Anna Belluardo	Manager	1124F0269: City return review, unitary review and apportionment corrections.	2.50	
11/10/2024	Nicole Berkow	Senior Manager	1124F0270: Review of Sale-Leaseback workpapers for 2023 tax return	3.00	
11/10/2024	Alexander Loeb	Specialist	1124F0271: Clearing comments on NM and OR-CAT	1.50	
11/11/2024	Lesa Shoemaker	Partner	1124F0272: Review current year compliance items	0.50	
11/11/2024	Brian Trueman	Director	1124F0273: Continue Return Review - 11/15 returns (KY Locals and various states).	3.50	
11/11/2024	Brian Trueman	Director	1124F0274: Return review - 11/15 returns (KY Locals and various states).	4.00	
11/11/2024	Anna Belluardo	Manager	1124F0275: Finalizing city returns and preparing to deliver to the client.	3.50	
11/11/2024	Anna Belluardo	Manager	1124F0276: Preparing returns to deliver to client.	0.50	
11/11/2024	Anna Belluardo	Manager	1124F0277: Reviewing unitary returns - CO, NM, OR,	3.50	
11/11/2024	Matt Koebbeman	Senior Associate	1124F0278: Big Lots, Inc. and subsidiary state review RI and SC	4.00	
11/11/2024	Natania Patterson	Senior Associate	1124F0279: Prepare for catch-up call	0.50	
11/11/2024	Natania Patterson	Senior Associate	1124F0280: Review RI and SC returns	4.00	
11/11/2024	Natania Patterson	Senior Associate	1124F0281: Review UT Return	2.00	
11/11/2024	Rhys Jonard	Senior Associate	1124F0282: Prepared LA franchise tax apportionment workpaper for current year compliance	3.00	
11/11/2024	Stella Huang	Senior Associate	1124F0283: Finish second review of KY city returns	3.00	
11/11/2024	Stella Huang	Senior Associate	1124F0284: Updates to KY city returns for comments	2.00	
11/11/2024	Tommy McAvoy	Associate	1124F0285: Calling OIT to follow up on NC issue	0.50	
11/11/2024	Tommy McAvoy	Associate	1124F0286: Finishing KY city return prep	1.50	
11/11/2024	Tommy McAvoy	Associate	1124F0287: Preparing transmittal letters for all cities and signed states	1.00	

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Date	Name	Position	Description	Hours	Total Compensation
11/11/2024	Tommy McAvoy	Associate	1124F0288: Review and update KY city returns	4.00	
11/11/2024	Alexander Loeb	Specialist	1124F0289: WV tax return preparation, state apportionment updates	3.00	
11/12/2024	Craig Keller	Partner	1124F0290: Review of federal tax return	1.00	
11/12/2024	Lesa Shoemaker	Partner	1124F0291: Tax return compliance 11/15 filing	1.00	
11/12/2024	Brian Trueman	Director	1124F0292: Meeting with Big Lots to discuss mailing KY city returns and filing state returns with T. Weber, S. Schoch, A. Ohl by B. Trueman (PwC), A. Belluardo (PwC), S. Huang (PwC)	0.50	
11/12/2024	Brian Trueman	Director	1124F0293: Status call with Teresa and Sarah (Big Lots) on various compliance questions and timing (0.5); Review to other 11/15 state returns (0.5).	1.00	
11/12/2024	Nicole Berkow	Senior Manager	1124F0294: Preparing Federal return for signing	1.50	
11/12/2024	Anna Belluardo	Manager	1124F0295: Meeting with Big Lots to discuss mailing KY city returns and file state returns with T. Weber, S. Schoch, A. Ohl (PwC) and B. Trueman (PwC), A. Belluardo (PwC), S. Huang (PwC)	0.50	
11/12/2024	Anna Belluardo	Manager	1124F0296: Reviewing unitary returns - GA and MS.	4.00	
11/12/2024	Anna Belluardo	Manager	1124F0297: Reviewing WV return and assisting team with questions.	3.50	
11/12/2024	Anna Belluardo	Manager	1124F0298: Second review and updated on GA return.	1.50	
11/12/2024	Matt Koebbeman	Senior Associate	1124F0299: Big Lots Inc and subsidiaries state return review and updates	4.00	
11/12/2024	Matt Koebbeman	Senior Associate	1124F0300: Big Lots Inc. and subsidiaries state return review and updates (continued)	3.00	
11/12/2024	Natania Patterson	Senior Associate	1124F0301: Reviewing SC Return	0.50	
11/12/2024	Rhys Jonard	Senior Associate	1124F0302: Update LA Apportionment workpaper for entity apportionment used for franchise calculation	1.50	
11/12/2024	Stella Huang	Senior Associate	1124F0303: Meeting with Big Lots to discuss mailing KY city returns and file state returns with T. Weber, S. Schoch, A. Ohl (PwC) and B. Trueman (PwC), A. Belluardo (PwC), S. Huang (PwC)	0.50	
11/12/2024	Stella Huang	Senior Associate	1124F0304: Review Big Lots Inc NC return after updates and put together KY cities mailing address file for Big Lots	2.00	
11/12/2024	Tommy McAvoy	Associate	1124F0305: Prepare for call to discuss file review	0.50	
11/12/2024	Tommy McAvoy	Associate	1124F0306: Preparing GA return	0.50	
11/12/2024	Tommy McAvoy	Associate	1124F0307: State return review and clearing diagnostics to do XML review	3.00	
11/12/2024	Alexander Loeb	Specialist	1124F0308: Call to OIT to resolve WV return issue	1.50	
11/12/2024	Emily Nguyen	Specialist	1124F0309: Continue to update BLS and Subs RI Combined Tax Return	2.00	
11/12/2024	Emily Nguyen	Specialist	1124F0310: Update BLI and Subs MS Combined Tax Return	4.00	
11/13/2024	Lesa Shoemaker	Partner	1124F0311: Review of loss returns and prepare for discussion with 11/15 tax returns issues	1.00	
11/13/2024	Brian Trueman	Director	1124F0312: Review and finalized 11/15 state returns.	3.50	
11/13/2024	Anna Belluardo	Manager	1124F0313: Delivering returns to client and assisting prep team.	1.50	
11/13/2024	Anna Belluardo	Manager	1124F0314: Reviewing RI and SC returns and updated to MS.	4.00	
11/13/2024	Anna Belluardo	Manager	1124F0315: Reviewing UT, WV and OR returns.	3.50	
11/13/2024	Matt Koebbeman	Senior Associate	1124F0316: Big Lots, Inc. and subsidiary state review WV and GA	4.00	
11/13/2024	Rhys Jonard	Senior Associate	1124F0317: Update LA Workpaper for check figures to ensure ties to apportionment file	1.50	
11/13/2024	Stella Huang	Senior Associate	1124F0318: Review comments for MS and OR-CAT	1.50	
11/13/2024	Stella Huang	Senior Associate	1124F0319: Review manager comments for MS return, review OR-CAT after updates and email to client about OR-CAT payments	4.00	
11/13/2024	Tommy McAvoy	Associate	1124F0320: Reviewing files for returns that were signed	1.00	
11/13/2024	Tommy McAvoy	Associate	1124F0321: Update NC/WV/OR returns based on review comments	3.50	
11/13/2024	Emily Nguyen	Specialist	1124F0322: Review and update BLS and Subs RI Combined Tax Return	3.00	
11/14/2024	Brian Trueman	Director	1124F0323: Review and finalize remaining 11/15 state returns.	3.00	

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11/14/2024	Nicole Berkow	Senior Manager	1124F0324: Finalizing and file Big Lots 2023 federal income tax return	3.50	
11/14/2024	Anna Belluardo	Manager	1124F0325: Delivering returns to the client and update returns	2.00	
11/14/2024	Anna Belluardo	Manager	1124F0326: Reviewing 11/15 return, submitting returns, and delivering returns to the client.	4.00	
11/14/2024	Anna Belluardo	Manager	1124F0327: Update SC and RI returns and workpapers	2.00	
11/14/2024	Rhys Jonard	Senior Associate	1124F0328: Gathering information needed to create LA workpaper updates	1.50	
11/14/2024	Rhys Jonard	Senior Associate	1124F0329: Review and updating by entity LA franchise workpaper	2.50	
11/14/2024	Stella Huang	Senior Associate	1124F0330: Second review and set up OH and MI city bot templates	2.50	
11/14/2024	Stella Huang	Senior Associate	1124F0331: Update combined workpaper for returns due 12/15	4.00	
11/14/2024	Tommy McAvoy	Associate	1124F0332: Reviewing files for signed off returns	1.50	
11/14/2024	Tommy McAvoy	Associate	1124F0333: Update authorization and transmittal letters	1.00	
11/14/2024	Emily Nguyen	Specialist	1124F0334: Preparing BLS and Subs IA Combined Tax Return	3.00	
11/15/2024	Lesha Shoemaker	Partner	1124F0335: Prepare for discussion of current year compliance due 11/15 and update on payment due	0.50	
11/15/2024	Brian Trueman	Director	1124F0336: Troubleshoot North Carolina return issue.	1.50	
11/15/2024	Anna Belluardo	Manager	1124F0337: Preparing city filing and workpapers	2.50	
11/15/2024	Anna Belluardo	Manager	1124F0338: Return review and filing	3.00	
11/15/2024	Rhys Jonard	Senior Associate	1124F0339: Update LA franchise workpaper required for return preparation	1.50	
11/15/2024	Stella Huang	Senior Associate	1124F0340: Update state refund schedule and update returns for MS and Kansas City	2.00	
11/15/2024	Stella Huang	Senior Associate	1124F0341: Update workpapers for returns due 12/15 and finish updating combined workpaper	4.00	
11/15/2024	Tommy McAvoy	Associate	1124F0342: Calling OIT to check status on NC diagnostic issue	0.50	
11/15/2024	Tommy McAvoy	Associate	1124F0343: Update Ohio city returns template	3.00	
11/15/2024	Emily Nguyen	Specialist	1124F0344: Preparing BLS and Subs IA Combined Tax Return, Fixing Apportionment	3.00	
11/17/2024	Nicole Berkow	Senior Manager	1124F0345: Discussion with Big Lots on 2024 tax return approach	1.00	
11/18/2024	Brian Trueman	Director	1124F0346: Discuss Alabama 163(j) application in Consolidated return, determine if TN Real Property Refund claim applies and update with Anna Belluardo (PwC) on timing of returns	1.50	
11/18/2024	Nicole Berkow	Senior Manager	1124F0347: Finalization of tax documents	2.50	
11/18/2024	Anna Belluardo	Manager	1124F0348: Addressing return issues and update returns	2.50	
11/18/2024	Anna Belluardo	Manager	1124F0349: Preparing city return bot for MI and OH cities.	3.00	
11/18/2024	Anna Belluardo	Manager	1124F0350: Review of unitary state return workpapers for Florida, Iowa, and Louisiana.	2.50	
11/18/2024	Matt Koebbeman	Senior Associate	1124F0351: Florida and Iowa state review BLI and Subs	2.00	
11/18/2024	Rhys Jonard	Senior Associate	1124F0352: Creating and tying out franchise tax workpapers for outstanding returns	4.00	
11/18/2024	Stella Huang	Senior Associate	1124F0353: Run city bot for MI and OH city returns and review MI city returns.	2.50	
11/18/2024	Stella Huang	Senior Associate	1124F0354: Update MI and OH city templates and other workpapers.	4.00	
11/18/2024	Madeline Studer	Associate	1124F0355: Preparing MI City Returns	1.00	
11/18/2024	Tommy McAvoy	Associate	1124F0356: Correspondence with team on next steps in project	0.50	
11/18/2024	Tommy McAvoy	Associate	1124F0357: Preparing MD/MA state workpapers	2.00	
11/18/2024	Tommy McAvoy	Associate	1124F0358: Preparing MI/OH city tax returns	2.00	
11/18/2024	Tommy McAvoy	Associate	1124F0359: Update MI city return template	0.50	
11/18/2024	Alexander Loeb	Specialist	1124F0360: Prepare FL consolidated return, and begin MD return	4.00	
11/19/2024	Brian Trueman	Director	1124F0361: Review MI local returns, Ohio local return review	2.50	
11/19/2024	Brian Trueman	Director	1124F0362: Call with Big Lots to discuss Portland OR city payments, MD intangible addback exception calculations, PA depreciation, LA and TN amended returns, and FL extension with T. Weber, S. Schoch, A. Ohl (Big Lots) and B. Trueman (PwC), A. Belluardo (PwC), S. Huang (PwC), R. Jonard (PwC)	0.50	

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Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
11/19/2024	Anna Belluardo	Manager	1124F0363: Call with Big Lots to discuss Portland OR city payments, MD intangible addback exception calculations, PA depreciation, LA and TN amended returns, and FL extension with T. Weber, S. Schoch, A. Ohl by B. Trueman (PwC), A. Belluardo (PwC), S. Huang (PwC), R. Jonard (PwC)	0.50	
11/19/2024	Anna Belluardo	Manager	1124F0364: Review of Michigan city returns and delivery to the client.	4.00	
11/19/2024	Anna Belluardo	Manager	1124F0365: Review of unitary returns including Iowa, Florida, Oregon and Oregon cities.	4.00	
11/19/2024	Matt Koebberman	Senior Associate	1124F0366: Pennsylvania and Maryland state review and updates	4.00	
11/19/2024	Rhys Jonard	Senior Associate	1124F0367: Call with Big Lots to discuss Portland OR city payments, MD intangible addback exception calculations, PA depreciation, LA and TN amended returns, and FL extension with T. Weber, S. Schoch, A. Ohl (Big Lots) and B. Trueman (PwC), A. Belluardo (PwC), S. Huang (PwC), R. Jonard (PwC)	0.50	
11/19/2024	Rhys Jonard	Senior Associate	1124F0368: Franchise Tax Workpapers updates and tying	1.50	
11/19/2024	Stella Huang	Senior Associate	1124F0369: Call with Big Lots to discuss Portland OR city payments, MD intangible addback exception calculations, PA depreciation, LA and TN amended returns, and FL extension with T. Weber, S. Schoch, A. Ohl (Big Lots) and B. Trueman (PwC), A. Belluardo (PwC), S. Huang (PwC), R. Jonard (PwC)	0.50	
11/19/2024	Stella Huang	Senior Associate	1124F0370: Initial review for OH city returns.	4.00	
11/19/2024	Stella Huang	Senior Associate	1124F0371: Review MI city returns after updates and update LA interest expense addback workpaper.	2.50	
11/19/2024	Madeline Studer	Associate	1124F0372: Preparing OH City Returns	2.00	
11/19/2024	Tommy McAvoy	Associate	1124F0373: Preparing MI cities transmittal letter	0.50	
11/19/2024	Tommy McAvoy	Associate	1124F0374: Preparing OH city tax returns	3.50	
11/19/2024	Tommy McAvoy	Associate	1124F0375: Preparing Portland OR city return	1.50	
11/19/2024	Tommy McAvoy	Associate	1124F0376: Review and update MI city tax returns	2.00	
11/19/2024	Alexander Loeb	Specialist	1124F0377: Prepare MD return	3.50	
11/19/2024	Emily Nguyen	Specialist	1124F0378: Big Lots Stores, LLC and Subsidiaries IA Return Prep	4.00	
11/19/2024	Emily Nguyen	Specialist	1124F0379: Big Lots Stores, LLC and Subsidiaries IA Return Prep (continued)	2.00	
11/20/2024	Lesa Shoemaker	Partner	1124F0380: Review and discuss 12/15 compliance due date	0.50	
11/20/2024	Brian Trueman	Director	1124F0381: Review and finalize Ohio locality income tax returns.	3.50	
11/20/2024	Anna Belluardo	Manager	1124F0382: Email to the client regarding questions on Louisiana workpapers.	0.50	
11/20/2024	Anna Belluardo	Manager	1124F0383: Review of returns including Florida, Louisiana, Tennessee and related workpapers	4.00	
11/20/2024	Anna Belluardo	Manager	1124F0384: Review of unitary return calculations to determine outstanding return liabilities as requested by the client.	2.00	
11/20/2024	Anna Belluardo	Manager	1124F0385: Review questions regarding apportionment and OIT system	1.00	
11/20/2024	Matt Koebberman	Senior Associate	1124F0386: New Hampshire and Louisiana return review	3.00	
11/20/2024	Stella Huang	Senior Associate	1124F0387: Finish review for OH city returns.	4.00	
11/20/2024	Stella Huang	Senior Associate	1124F0388: Update OH city template for RITA returns and run city bot.	2.00	
11/20/2024	Madeline Studer	Associate	1124F0389: Preparing and clearing review comments on OH city returns	3.00	
11/20/2024	Tommy McAvoy	Associate	1124F0390: Preparing/review and update OH/OR city returns	3.50	
11/20/2024	Tommy McAvoy	Associate	1124F0391: TN state return preparation	2.00	
11/20/2024	Tommy McAvoy	Associate	1124F0392: TN workpaper prep	1.00	
11/20/2024	Alexander Loeb	Specialist	1124F0393: Update Big Lots state returns	0.50	
11/20/2024	Emily Nguyen	Specialist	1124F0394: Big Lots Stores, LLC LA Return Preparation	4.00	
11/20/2024	Emily Nguyen	Specialist	1124F0395: Big Lots Stores, LLC LA Return Preparation (continued)	2.00	
11/20/2024	Emily Nguyen	Specialist	1124F0396: Big Lots Stores, LLC PA Return Preparation	2.00	
11/21/2024	Brian Trueman	Director	1124F0397: Review and finalize state and local income tax returns	3.50	
11/21/2024	Anna Belluardo	Manager	1124F0398: Assisting preparers with questions and reviewing and updating unitary workpapers	3.50	

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Exhibit C

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
11/21/2024	Anna Belluardo	Manager	1124F0399: Calculating estimate liabilities and payments required on remaining returns as requested by the client	2.00	
11/21/2024	Anna Belluardo	Manager	1124F0400: Review of NY, Louisiana and Tennessee returns	4.00	
11/21/2024	Matt Koebberman	Senior Associate	1124F0401: Preparing state and local income tax returns	4.00	
11/21/2024	Stella Huang	Senior Associate	1124F0402: Review RITA and Columbus return	2.00	
11/21/2024	Stella Huang	Senior Associate	1124F0403: Update FTI on a few OH city returns.	1.50	
11/21/2024	Madeline Studer	Associate	1124F0404: Update Columbus, OH and Riverside, OH returns based on review comments	0.50	
11/21/2024	Tommy McAvoy	Associate	1124F0405: Preparing authorization letter	0.50	
11/21/2024	Tommy McAvoy	Associate	1124F0406: Preparing BLI Tennessee state return	0.50	
11/21/2024	Tommy McAvoy	Associate	1124F0407: Preparing OH/OR cities transmittal letter	1.00	
11/21/2024	Tommy McAvoy	Associate	1124F0408: Preparing RITA cities tax returns	4.00	
11/21/2024	Tommy McAvoy	Associate	1124F0409: Preparing RITA city tax compliance	0.50	
11/21/2024	Tommy McAvoy	Associate	1124F0410: Review and update Form R returns	1.00	
11/21/2024	Tommy McAvoy	Associate	1124F0411: Update RITA cities returns based on review comments	0.50	
11/21/2024	Tommy McAvoy	Associate	1124F0412: Update the Florida BLS return	1.00	
11/21/2024	Alexander Loeb	Specialist	1124F0413: Prepare VT return	2.50	
11/21/2024	Emily Nguyen	Specialist	1124F0414: Big Lots Stores, LLC and Subsidiaries NY State Return Preparation	4.00	
11/21/2024	Emily Nguyen	Specialist	1124F0415: Big Lots Stores, LLC and Subsidiaries NY State Return Preparation (continued)	2.00	
11/21/2024	Emily Nguyen	Specialist	1124F0416: Big Lots Stores, LLC PA Return Preparation	2.00	
11/22/2024	Brian Trueman	Director	1124F0417: Review and finalize state and local income tax returns	3.00	
11/22/2024	Anna Belluardo	Manager	1124F0418: Delivery of returns to the client and related documentation.	3.50	
11/22/2024	Anna Belluardo	Manager	1124F0419: Meet with S. Huang (PwC) about CA workpaper and action items	0.50	
11/22/2024	Anna Belluardo	Manager	1124F0420: Review of unitary state returns Tennessee and New York	3.00	
11/22/2024	Stella Huang	Senior Associate	1124F0421: Meet with A. Belluardo (PwC) about CA workpaper and action items	0.50	
11/22/2024	Stella Huang	Senior Associate	1124F0422: Review manager and director comments for NY and Big Lots Stores LA returns, and work on CA workpaper	4.00	
11/22/2024	Tommy McAvoy	Associate	1124F0423: Calling OIT for MD diagnostic issue	0.50	
11/22/2024	Tommy McAvoy	Associate	1124F0424: Finishing preparation of TN return	1.00	
11/22/2024	Tommy McAvoy	Associate	1124F0425: Preparing BLI Maryland tax return	3.00	
11/22/2024	Tommy McAvoy	Associate	1124F0426: Preparing LA tax return	1.50	
11/22/2024	Tommy McAvoy	Associate	1124F0427: Preparing Transmittal letter	0.50	
11/22/2024	Tommy McAvoy	Associate	1124F0428: Reviewing for signed returns	1.00	
11/23/2024	Brian Trueman	Director	1124F0429: Review State income tax returns (0.5), discuss with client timing of remaining returns with information still outstanding (0.5).	1.00	
11/23/2024	Anna Belluardo	Manager	1124F0430: Email response to client question on status of liabilities	0.50	
11/25/2024	Lesa Shoemaker	Partner	1124F0431: Review Big lots returns	0.50	
11/25/2024	Brian Trueman	Director	1124F0432: Review and finalize state and local income tax returns	2.00	
11/25/2024	Anna Belluardo	Manager	1124F0433: Emails related to questions from the client on state workpapers	1.00	
11/25/2024	Matt Koebberman	Senior Associate	1124F0434: Preparing state and local income tax returns	4.00	
11/25/2024	Stella Huang	Senior Associate	1124F0435: Review and updates to PA depreciation workpapers sent by Big Lots, send returns to Big Lots, put together MI and OH cities mailing address file for Big Lots.	4.00	
11/25/2024	Stella Huang	Senior Associate	1124F0436: Review Big Lots Inc LA, Big Lots Inc MD and Big Lots Stores PA returns and clear director review comments	4.00	

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PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
11/25/2024	Tommy McAvoy	Associate	1124F0437: Preparing KS unitary return	2.50	
11/25/2024	Tommy McAvoy	Associate	1124F0438: Preparing MT unitary return	2.00	
11/25/2024	Tommy McAvoy	Associate	1124F0439: Preparing Transmittal letter for signed returns	0.50	
11/25/2024	Tommy McAvoy	Associate	1124F0440: Review and update BLI LA return	1.50	
11/25/2024	Tommy McAvoy	Associate	1124F0441: Review and update BLI MD	1.00	
11/25/2024	Tommy McAvoy	Associate	1124F0442: Review and update BLS PA return	0.50	
11/25/2024	Tommy McAvoy	Associate	1124F0443: Updating diagnostics for MT unitary return based on comments	0.50	
11/25/2024	Emily Nguyen	Specialist	1124F0444: Big Lots Stores, LLC and Subsidiaries MN Return Preparation	4.00	
11/25/2024	Emily Nguyen	Specialist	1124F0445: Big Lots Stores, LLC and Subsidiaries NE Return Preparation	4.00	
11/26/2024	Lesa Shoemaker	Partner	1124F0446: Big Lots returns Texas and final payment tracker, review current year returns and other items	0.50	
11/26/2024	Brian Trueman	Director	1124F0447: Review of state returns	2.50	
11/26/2024	Brian Trueman	Director	1124F0448: Call with Big Lots to discuss completing the remaining returns due 12/15, signer for returns after closing, and 2020 NY amended with T. Weber, S. Schoch, A. Ohl (Big Lots) and B. Trueman (PwC), S. Huang (PwC), R. Jonard (PwC)	0.50	
11/26/2024	Matt Koebbeman	Senior Associate	1124F0449: Preparing state and local income tax returns	4.00	
11/26/2024	Rhys Jonard	Senior Associate	1124F0450: Call with Big Lots to discuss completing the remaining returns due 12/15, signer for returns after closing, and 2020 NY amended with T. Weber, S. Schoch, A. Ohl (Big Lots) and B. Trueman (PwC), S. Huang (PwC), R. Jonard (PwC)	0.50	
11/26/2024	Stella Huang	Senior Associate	1124F0451: Call with Big Lots to discuss completing the remaining returns due 12/15, signer for returns after closing, and 2020 NY amended with T. Weber, S. Schoch, A. Ohl (Big Lots) and B. Trueman (PwC), S. Huang (PwC), R. Jonard (PwC)	0.50	
11/26/2024	Stella Huang	Senior Associate	1124F0452: Incorporate director comments for KS (1.0), update Portland/Multnomah and CES returns for payments (2.0), send returns to Big Lots (0.5).	3.50	
11/26/2024	Stella Huang	Senior Associate	1124F0453: Initial review for KS, MT, ND returns, apportionment in OIT, and update attributes schedule.	4.00	
11/26/2024	Tommy McAvoy	Associate	1124F0454: MT unitary return diagnostics	1.00	
11/26/2024	Tommy McAvoy	Associate	1124F0455: Preparing auth/Transmittal letter	1.00	
11/26/2024	Tommy McAvoy	Associate	1124F0456: Preparing ND return	1.00	
11/26/2024	Tommy McAvoy	Associate	1124F0457: Preparing OK return	1.50	
11/26/2024	Tommy McAvoy	Associate	1124F0458: Review and update KS/MT/LA returns based on review comments	2.50	
11/26/2024	Tommy McAvoy	Associate	1124F0459: Reviewing tax returns for filing	0.50	
11/26/2024	Tommy McAvoy	Associate	1124F0460: Update Portland, OR CES return	0.50	
11/26/2024	Tommy McAvoy	Associate	1124F0461: Update return tracks to reflect signed returns	0.50	
11/26/2024	Emily Nguyen	Specialist	1124F0462: Big Lots Stores, LLC and Subsidiaries MN Return Prep	2.00	
11/26/2024	Emily Nguyen	Specialist	1124F0463: Big Lots, Inc. ("BLI") and Subsidiaries AL Return Prep	4.00	
11/26/2024	Emily Nguyen	Specialist	1124F0464: Big Lots, Inc. ("BLI") and Subsidiaries AL Return Prep (continued)	2.00	
11/27/2024	Brian Trueman	Director	1124F0465: Review and finalize state and local income tax returns	1.50	
11/27/2024	Matt Koebbeman	Senior Associate	1124F0466: Preparing state and local income tax returns	3.00	
11/27/2024	Stella Huang	Senior Associate	1124F0467: File returns and resolve issues	2.00	
11/27/2024	Stella Huang	Senior Associate	1124F0468: Review for returns signed on 11/25 and 11/26, prepare 2020 NY amended return	3.50	
11/27/2024	Tommy McAvoy	Associate	1124F0469: ND return comment review	0.50	
11/27/2024	Tommy McAvoy	Associate	1124F0470: OK return preparation	0.50	

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Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
11/27/2024	Tommy McAvoy	Associate	1124F0471: Review returns for filing	1.00	
11/27/2024	Emily Nguyen	Specialist	1124F0472: Big Lots Stores, LLC and Subsidiaries IL Return Prep	4.00	
11/27/2024	Emily Nguyen	Specialist	1124F0473: Big Lots, Inc. ("BLI") and Subsidiaries AL Return Prep	2.00	
11/30/2024	Brian Trueman	Director	1124F0474: Review and finalize state and local income tax returns	0.50	
Subtotal - Tax Compliance Services				630.00	\$78,000.00
Total - Hours and Compensation Sought - Fixed Fee Services				630.00	\$78,000.00